

**ARIZONA SCHEDULE  
A(PYN)**

**Itemized Deductions**  
**For part-year residents who also had**  
**Arizona source income during the**  
**period of the year while a nonresident**

**1995**

Attach to your return

Name(s) as shown on Form 140PY

Your social security number

Spouse's social security number

Part I		Itemized deductions for the period of the year while an Arizona resident plus Arizona source itemized deductions for the period while a nonresident			
Medical and Dental Expenses	1	Medical and dental expense incurred and paid while an Arizona resident, plus the amount of such expenses from Arizona sources that was incurred and paid during the period of the year while an Arizona nonresident .....	1		
	2	Allowable taxes from federal Form 1040, Schedule A which were incurred and paid while you were an Arizona resident plus that amount of allowable taxes from Arizona sources that was incurred and paid during the period of the year while an Arizona nonresident .....	2		
	3	Allowable interest expense from federal Form 1040, Schedule A which was incurred and paid while an Arizona resident, plus that amount of allowable interest from Arizona sources that was incurred and paid during the period of the year while an Arizona nonresident .....	3		
	4	Allowable contributions from federal Form 1040, Schedule A which were incurred and paid while an Arizona resident, plus that amount of allowable contributions from Arizona sources that were incurred and paid during the period of the year while an Arizona nonresident .....	4		
Casualty and Theft Losses	5	Allowable casualty loss(es) from federal Form 1040, Schedule A after the 10% federal adjusted gross income limitation and the \$100 per loss floor has been applied .....	5		
	6	Allowable casualty loss(es) from federal Form 4684 prior to applying the 10% federal adjusted gross income limitation and the \$100 per loss floor .....	6		
	7	Amount of loss on line 6 incurred while you were an Arizona resident, plus the amount of loss from Arizona sources on line 6 that was incurred during the period of the year while an Arizona nonresident .....	7		
	8	Divide line 7 by line 6. Enter the percent .....	8		%
	9	Multiply line 5 by the percent on line 8 .....	9		
Job Expenses and Other Miscellaneous Expenses	10	Miscellaneous expenses subject to the 2% federal adjusted gross income limitation from federal Form 1040, Schedule A prior to applying the limitation .....	10		
	11	Amount on line 10 which was incurred and paid while you were an Arizona resident plus the amount on line 10 from Arizona sources which was incurred and paid during the period of the year while an Arizona nonresident .....	11		
	12	Divide line 11 by line 10. Enter the percent .....	12		%
	13	Miscellaneous deductions subject to the 2% federal adjusted gross income limit from federal Form 1040, Schedule A, after applying the limitation .....	13		
	14	Multiply line 13 by the percent on line 12 .....	14		
Skip lines 16 through 20 if not deducting gambling losses	15	Other miscellaneous expenses from federal Form 1040, Schedule A not subject to the 2% federal adjusted gross income limitation which were incurred and paid during the part of the year in which you were an Arizona resident plus that amount of such expenses from Arizona sources which was incurred and paid during the period of the year while an Arizona nonresident .....	15		
	16	Wagering losses included on line 15 .....	16		
	17	Total gambling winnings included in your Arizona gross income .....	17		
	18	Authorized Arizona lottery subtraction from Form 140PY, page 2, line D30 .....	18		
	19	Maximum allowable gambling loss deduction. Subtract line 18 from line 17 .....	19		
	20	If line 19 is less than line 16, subtract line 19 from line 16; otherwise enter zero .....	20		
	21	If you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter line 15 here .....	21		
	22	Add lines 14 and 21 .....	22		

## Form Schedule A(PYN) (1995) Page 2

<b>Subtotal of Itemized Deductions</b>	<b>23</b>	Tentative Arizona itemized deduction. Add lines 1, 2, 3, 4, 9, and 22. If your federal adjusted gross income is more than \$114,700 (\$57,350 if married filing separately), complete lines 24 through 28 below. Otherwise skip lines 24 through 28 .....		<b>23</b>			
	<b>24</b>	If your federal adjusted gross income is more than \$114,700 (\$57,350 if married filing separately), enter on line 24 the amount by which you were required to reduce your federal itemized deduction because your federal adjusted gross income was over this threshold .....		<b>24</b>			
	<b>25</b>	Enter your total federal itemized deductions from federal Form 1040, Schedule A prior to the federal adjusted gross income limitation .....		<b>25</b>			
	<b>26</b>	Divide line 23 by line 25. <i>Enter the percent</i> .....		<b>26</b>		%	
	<b>27</b>	Multiply line 24 by the percent on line 26. <i>Enter the result</i> .....		<b>27</b>			
	<b>28</b>	Subtract line 27 from line 23. <i>Enter the result</i> .....					
					<b>28</b>		
<b>Part II Adjustment to Medical and Dental Expenses</b>	<b>Portion of itemized deductions allowable for the period of the year in which you were a nonresident</b>						
	<b>29</b>	Medical and dental expenses .....		<b>29</b>			
	<b>30</b>	Medical expenses allowed and claimed on your federal Form 1040, Schedule A .....		<b>30</b>			
	<b>31</b>	Subtract line 30 from line 29 .....					<b>31</b>
<b>Adjustment to Gambling Losses</b>	<b>32</b>	Wagering losses deducted on federal Form 1040, Schedule A .....		<b>32</b>			
	<b>33</b>	Total gambling winnings included in your federal adjusted gross income .....		<b>33</b>			
	<b>34</b>	Authorized Arizona lottery subtraction from Form 140PY, page 2, line D30 .....		<b>34</b>			
	<b>35</b>	Maximum allowable gambling loss deduction. Subtract line 34 from line 33 .....		<b>35</b>			
	<b>36</b>	If line 35 is less than line 32, subtract line 35 from line 32; otherwise enter zero .....					<b>36</b>
<b>Adjustment to Property Taxes</b>	<b>37</b>	If you are claiming the credit for property taxes paid by a qualified defense contractor, enter the amount of property taxes included on federal Form 1040, Schedule A for which a credit was claimed .....					<b>37</b>
	<b>38</b>	Subtotal. <i>Add lines 36 and 37</i> .....					<b>38</b>
<b>Adjusted Itemized Deductions</b>	<b>39</b>	Total federal itemized deductions allowed from federal Form 1040, Schedule A .....		<b>39</b>			
	<b>40</b>	Enter line 31 above .....		<b>40</b>			
	<b>41</b>	Add lines 39 and 40 .....		<b>41</b>			
	<b>42</b>	Enter line 38 above .....		<b>42</b>			
	<b>43</b>	Subtract line 42 from line 41 .....		<b>43</b>			
	<b>44</b>	If you skipped lines 24 through 28, enter the amount on line 23 here. If you completed lines 24 through 28, enter the amount from line 28 here .....		<b>44</b>			
	<b>45</b>	Subtract line 44 from line 43 .....		<b>45</b>			
	<b>46</b>	Arizona percentage from line 4 of the worksheet on page 2 of the Schedule A(PYN) instructions .....		<b>46</b>		%	
	<b>47</b>	Multiply the percent on line 46 by the amount on line 45 .....		<b>47</b>			
	<b>48</b>	Add lines 44 and 47. Enter the result here and on Form 140PY, page 1, line 23 .....					<b>48</b>